

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

United States of America,

Case No. 14-mc-49 (PJS/JJK)

Petitioner,

v.

ORDER

Edmund C. Bowler, and Bowler
Appraisals, Inc.,

Respondents.

The above matter comes before the Court upon the Report and Recommendation of United States Magistrate Judge Jeffrey J. Keyes dated October 29, 2014. No objections have been filed to that Report and Recommendation in the time period permitted. Based on the Report and Recommendation of the Magistrate Judge, on all of the files, records, and proceedings herein, the Court now makes and enters the following Order.

IT IS HEREBY ORDERED that:

(1) The United States' Petition to Enforce Internal Revenue Service Summons (Doc. No. 1), is **GRANTED**;

(2) The Respondents, Edmund C. Bowler and Bowler Appraisals, Inc., are directed to appear before an IRS representative **within 30 days** from the date of this Order, or any later date on which the IRS agrees, and fully comply with the summons by producing the books, papers, records, or other data, or providing testimony, as directed in the summons; and

(3) Respondent is advised that whenever any person summoned under the provisions of law regulating the issuance of Internal Revenue Service summons neglects or refuses to obey such summons, or to produce books, papers, records, or other data, or to give testimony, as

required, the Secretary of the Treasury through the Internal Revenue Service may apply to the judge of the district court for the district within which the person so summoned resides or is found for an attachment against him as for a contempt. If after a hearing the Court finds that satisfactory proof is made, the Court may issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case. Upon such hearing the judge shall have power to make such order as he or she shall deem proper, not inconsistent with the law for the punishment of contempt, to enforce obedience to the requirements of the summons and to punish such person for his default or disobedience.

LET JUDGMENT BE ENTERED ACCORDINGLY.

Date: 11/14, 2014

s/Patrick J. Schiltz
Patrick J. Schiltz
United States District Judge